

# County of Santa Clara

## Office of the County Assessor

County Government Center, East Wing  
70 West Hedding Street  
San Jose, California 95110-1771  
(408) 299-5570 FAX 297-9526  
E-mail: [larry.stone@ustr.co.santa-clara.ca.us](mailto:larry.stone@ustr.co.santa-clara.ca.us)



Lawrence E. Stone, Assessor

To Whom It May Concern:

This letter is to advise you that the act of incorporating property into a City does not result in reappraisal for assessment purposes. Pursuant to the provisions of Proposition 13, real property (land and structures) in the State of California is only reappraised when there is a change in ownership or new construction. Except for changes in ownership or new construction the assessed value of property is increased by 2% per year (or less if the California Consumer Price Index is less than 2%).

Upon incorporation the Tax Rate Area (TRA) will change to reflect that the property is now located in the City. The State mandated basic 1% tax rate will remain unchanged. However, additional taxes may apply such as City General Obligation Bonds which are an override tax in addition to the 1% basic tax rate.

Calculation, collection and distribution of taxes are the responsibility of the Santa Clara County Finance Department. Assessed valuation for tax purposes is the responsibility of the Assessor's Office. If you have questions concerning valuation for assessment purposes please call my office at (408) 299-5540. Questions concerning taxes should be referred to the Tax Collector at (408) 808-7900.

Sincerely,

Lawrence E. Stone  
Assessor